

GOVERNMENT OF THE DISTRICT OF COLUMBIA

Office of the Chief Financial Officer
Office of Tax and Revenue



TAXES ADMINISTERED

Tax	Statute	Rate	Form	Due Date	Comments
Individual Income Tax	47-1805.2(1)	Rate is by income	D-40	Filed on or before April 15.	Filed by every resident, as defined as any individual who is domiciled in the District at any time during the tax year, or maintained an abode in the District for 183 or more days during the year, stating gross income earned from any source.
Corporation Franchise Tax	47-1805.2(5)	For tax year 2002 = 9.975% Scheduled rate changes: For tax year 2003 = 9% For tax year 2004 = 8.5%	D-20	If file Calendar year, file on or before March 15. If file Fiscal year, file on or before 15 th day of 3 rd month following close of taxable year.	Imposed on every corporation or financial institution engaged in any trade or business within the District or receiving income from sources within the District.
Unincorporated Franchise Tax	47-1808.3	9.975%	D-30	If file Calendar year, file on or before April 15. If file Fiscal year, file on or before 15 th day of 4 th month following close of taxable year.	Imposed on every unincorporated business engaged in or carrying on any trade or business within the District or receiving income from sources within the District and having gross income of more than \$12,000. “Unincorporated business” includes businesses conducted by any individual, whether resident or non-resident, trust, estate, partnership, limited or special partnership, association, etc. Return filing requirement applies to income derived from residential rental property, including rental of property within taxpayer’s residence.
Sales Tax	47-2002 & 47-2202	5.75%	FR-800M & FR-329	Filed 20 th of month following month reported.	Tax imposed on all vendors for the privilege of selling at retail certain tangible personal property and selected services. Tax rate at 5.75% of the gross receipts from the sales of tangible personal property and services.

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Use Tax	47-2201	5.75%	FR-329	If due, file on or before April 15	Imposed on individuals who purchase certain merchandise or services from a business outside of the District and do not pay any District or state sales tax.
Withholding Tax	47-1812.8		FR-900M	If filing, file before 20 th of month following month reported. If filing FR 900 A-B, file on or before Jan. 31.	Any business subject to the jurisdiction of the District must withhold and pay to OTR an amount not in excess of 5% of all income earned by a District resident-employee.
Personal Property Tax	47-1522	\$3.40 for each \$100.00 value	FP-31	If filing, file on or before July 31, 1 year in advance of tax year due.	Tax levied against every person owning tangible personal property used in that person's trade or business in the District. The statute allows filers to exclude \$50,000 of personal property value.
Gross Receipts Tax	47-2002.2, 47-2501, 47-2501.1	10%	FR-27 27nag, 27h, 27m, 27t and 27c		A tax, other than sales tax, imposed on, or measured by, the gross volume of business, reflected by the selling at retail certain tangible personal property and/or certain selected services. (i.e., public utility services, toll telecommunication, heating oil, non-public utility services, cable television).
Motor Vehicle Use Tax	47-2352	22.5	FR-400		Imposed on motor vehicles based on number of miles traveled in the District; taxed at rate of 22.5 cents per gallon.
Motor Vehicle Fuel Excise Tax	47-2301	22.5	FR-400		Imposed on motor vehicle fuel purchased within the District of Columbia. Taxed at the rate of 22.5 cents per gallon.
Estate & Trust Tax	47-3702 47-3703	Rate is based on value of estate	D-76	File within 10 months after date of decedents death.	Tax imposed on the estate of the deceased once the estate has been closed in probate court. Variable tax rate based on the value of the estate.
Inheritance Tax	47-1901	Rate is by class	FR-19		Tax imposed on the heir of an estate if death occurred before April 1, 1987 and probate not completed. Repealed as of March 31, 1987.

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Cigarette Excise Tax	47-2402	65 cents/ pack	FR-467		Levied and imposed on the sale or possession of all cigarettes in the District of Columbia at the rate of 3.25 cents for each cigarette.
Recordation Tax	42-1103	1.1%	FP7/C	30 days after execution of transfer document.	Imposed when individual submits a document transferring an interest in real property for recordation; taxed at the rate of 1.1%.
Transfer Tax	47-903	1.1%	FP7/C	30 days after execution of transfer document.	Imposed on the transferor whenever a document transferring an interest in real property is submitted for recordation; taxed at the rate of 1.1% of the total consideration paid for the transfer.
Alcohol Gross Receipts Tax	47-2002	8%	FR-329		Imposed on any store selling alcoholic beverages, based on gross sales. Taxed at the rate of 8%
Parking Tax	47-2002	12%	FR-329	Filed 20 th of month following month reported.	Tax imposed on the parking or storage of vehicles. Taxed at the rate of 12%.
Fiduciary Tax	47-1809	Rate is by income	D-41	File on or before April 15.	Tax imposed on the estate from date of death of deceased until end of fiscal or calendar, depending on filing election. Tax based on earnings of deceased had he/she lived the entire year. Returns are filed until the estate is settled.
Partnership Return	47-1808.6	Taxed at the same rate as individual income tax.	D-65	File on or before the 15 th day if the month following the end of the tax year.	An unincorporated business with gross income of \$12,000 or less engaged in any trade or business within the District or which received income from sources within the District. Partner is liable for income tax only in his/her individual capacity. Computed based on the net income of the partnership for the taxable year, and each partner's distributive share, whether distributed or not.
Insurance Company Tax	47-2608	2.25%			Tax imposed on premiums collected by an insurance company on a sold policy. Taxed at the rate of 2.25% for each policy issued.